

119TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to treat certain assisted reproduction expenses as medical expenses of the taxpayer.

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IN THE SENATE OF THE UNITED STATES

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Mr. SCHIFF introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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## **A BILL**

To amend the Internal Revenue Code of 1986 to treat certain assisted reproduction expenses as medical expenses of the taxpayer.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Equal Access to Repro-

5       ductive Care Act”.

1 **SEC. 2. TREATMENT OF CERTAIN ASSISTED REPRODUC-**  
2 **TION EXPENSES AS MEDICAL EXPENSES OF**  
3 **THE TAXPAYER.**

4 (a) IN GENERAL.—Section 213(d) of the Internal  
5 Revenue Code of 1986 is amended by adding at the end  
6 the following new paragraph:

7 “(12) ASSISTED REPRODUCTION EXPENSES.—

8 “(A) IN GENERAL.—The term ‘medical  
9 care’ includes assisted reproduction.

10 “(B) ASSISTED REPRODUCTION DE-  
11 FINED.—The term ‘assisted reproduction’  
12 means any methods, treatments, procedures,  
13 and services for the purpose of effectuating a  
14 pregnancy and carrying it to term, including  
15 gamete and embryo donation, intrauterine in-  
16 semination, in vitro fertilization, intracervical  
17 insemination, traditional reproductive  
18 surrogacy, and gestational reproductive  
19 surrogacy.

20 “(C) COVERAGE OF SURROGACY, ETC.—

21 Assisted reproduction shall be treated as med-  
22 ical care of the taxpayer or the taxpayer’s  
23 spouse or dependent to the extent that the tax-  
24 payer or the taxpayer’s spouse or dependent, re-  
25 spectively, intends to take legal custody or re-

1           sponsibility for any children born as a result of  
2           such assisted reproduction.

3           “(D) COORDINATION WITH CERTAIN  
4           OTHER RULES RELATED TO TRANSPORTATION,  
5           INSURANCE, ETC.—Assisted reproduction shall  
6           be treated as medical care referred to in para-  
7           graph (1)(A).”.

8           (b) EFFECTIVE DATE.—The amendment made by  
9           this section shall apply to taxable years beginning after  
10          the date of the enactment of this Act.